

# EDGE AVIATION MANAGEMENT LIMITED

Directors' report and financial statements

**Period from 28 February 2025 to 27 February 2026**

***Company registration no: 676707***

# EDGE AVIATION MANAGEMENT LIMITED

## Directors' report and financial statements

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# EDGE AVIATION MANAGEMENT LIMITED

## Directors and other information

### **Directors**

Mr. Declan Kelly  
Mr. Kyle Jones

### **Company secretary**

Mr. Declan Kelly

### **Registered office**

1 Orchard Wood,  
Dromoland,  
Newmarket-On-Fergus,  
Ennis,  
Clare,  
V95KD32,  
Ireland

# EDGE AVIATION MANAGEMENT LIMITED

## Directors' report

The directors present their report, together with the financial statements of Edge Aviation Management Limited (the "Company") for the period from 27 February 2026 to 28 February 2026.

### **Principal Activities, Business Review and Future Developments**

The Company is a dormant entity which has never traded and did not trade during the current period. It received no income and incurred no significant expenditure. The Company was established in anticipation of a future transaction, which the directors expect to materialise during 2026.

### **Results and Dividends**

The loss for the financial period amounted to EUR 20 (2025: EUR 20) as the Company did not trade. The directors do not propose a dividend for the financial period.

### **Events after the reporting period**

There have been no significant events affecting the Company since the period end.

### **Political donations**

The Electoral Act, 1997 (as amended by the Electoral Amendment Political Funding Act, 2012) requires companies to disclose all political donations over €200 in aggregate made during a financial period. The directors, on enquiry, have satisfied themselves that no such donations in excess of this amount have been made by the Company during the period.

### **Directors and secretary**

The directors who held office during the period are set out as follows:

Mr. Declan Kelly  
Mr. Kyle Jones

Mr. Declan Kelly acts as company secretary with a registered address at 1 Orchard Wood, Dromoland, Newmarket-On-Fergus, Ennis, Clare, V95KD32, Ireland.

# EDGE AVIATION MANAGEMENT LIMITED

## Directors' report (*continued*)

### **Directors, secretary and their interests**

According to the Register of Directors and Secretary's interests, the directors and secretary had no direct interest in the share capital of the Company.

### **Accounting records**

The directors are responsible for ensuring that adequate accounting records, as outlined in Section 281 to 285 of the Companies Act 2014, are kept by the Company. All accounting records are kept at 1 Orchard Wood, Dromoland, Newmarket-On-Fergus, Ennis, Clare, V95KD32, Ireland.

On behalf of the board

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Declan Kelly

*Director*

Date: 27 February 2026

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Kyle Jones

*Director*

Date: 27 February 2026

# EDGE AVIATION MANAGEMENT LIMITED

## Statement of director's responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as to the financial period end and of the profit or loss of the Company for the financial period and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

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Declan Kelly

*Director*

Date: 27 February 2026

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Kyle Jones

*Director*

Date: 27 February 2026

# EDGE AVIATION MANAGEMENT LIMITED

## Statement of Comprehensive Income

for the period from 28 February 2025 to 27 February 2026

	28 February 2025 to 27 February 2026	28 February 2024 to 27 February 2025
	EUR	EUR
<b>Revenue</b>		
Turnover	-	-
<b>Gross profit/(loss)</b>	-	-
<b>Operating Costs</b>	(20)	(20)
Operating Profit/(Loss) before tax	(20)	(20)
<b>Profit/(Loss) for the financial period</b>	<b>(20)</b>	<b>(20)</b>

# EDGE AVIATION MANAGEMENT LIMITED

## Statement of Financial Position as at 27 February 2026

	Note	27 February 2026 EUR	27 February 2025 EUR
<b>Current assets</b>			
Other receivables	4	2	2
<b>Current Liabilities</b>			
Other Liabilities	5	20	100
<b>Net Current Liabilities</b>		<b>(18)</b>	<b>(98)</b>
<b>Capital and reserves</b>			
Called up share capital	6	2	2
Accumulated Losses		(20)	(100)
<b>Shareholders' funds</b>		<b>(18)</b>	<b>(98)</b>

We, as directors of the Company state that:

- the Company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- the Company is availing itself of the exemption on the grounds that the conditions specified in s.365(2) are satisfied;
- we acknowledge the Company's obligations under Companies Act 2014, to keep adequate accounting records and to prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the Company;
- we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board

\_\_\_\_\_  
Declan Kelly

*Director*

Date: 27 February 2026

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Kyle Jones

*Director*

Date: 27 February 2026

# EDGE AVIATION MANAGEMENT LIMITED

## Statement of Changes in Equity

for the period from 28 February 2025 to 27 February 2026

	Note	Called up share capital EUR	Profit and loss Account EUR	Total equity EUR
<b>Balance at 28 February 2025</b>		<b>2</b>	<b>(100)</b>	<b>(98)</b>
Profit/(loss) for the period		-	(20)	(20)
Issue of ordinary shares	<b>6</b>	-	-	-
<b>Balance at 27 February 2026</b>		<b>0</b>	<b>(120)</b>	<b>(118)</b>

# EDGE AVIATION MANAGEMENT LIMITED

## Notes

*Forming part of the Financial Statements*

### **1 ACCOUNTING POLICIES**

Edge Aviation Capital Limited is a dormant company that has never traded. Its registered office is at 1 Orchard Wood, Dromoland, Newmarket-On-Fergus, Ennis, Clare, V95KD32, Ireland.

The Company is a limited liability company limited by shares incorporated in Ireland.

This is the first set of financial statements prepared by the Company in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The Company has adopted the FRS 102 from Company inception.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

#### **(a) Basis of preparation**

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the Company.

#### **(b) Taxation**

The Company has no liability to corporation tax as it did not trade during the current period.

#### **(c) Trade and other receivables**

There are no trade receivables as the Company did not trade during the period. Other receivables represent issued share capital due. Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

### **2 CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

As the Company is a dormant company it has no critical accounting judgements or estimates.

### **3 DIRECTORS REMUNERATION**

The directors' remuneration is EUR NIL (2025: EUR NIL) for the current financial period. Therefore, all Sections of 305 and 306 Companies Act 2014 disclosures are EUR NIL for the current financial period.

# EDGE AVIATION MANAGEMENT LIMITED

## Notes

Forming part of the Financial Statements

<b>4</b>	<b>OTHER RECEIVABLES</b>	<b>27 February 2026 EUR</b>	<b>27 February 2025 EUR</b>
	Amounts owed from parent	2	2
	<b>Total Other Receivables</b>	<b>2</b>	<b>2</b>
<b>5</b>	<b>OTHER LIABILITIES</b>	<b>27 February 2026 EUR</b>	<b>27 February 2025 EUR</b>
	Amounts owed to director	120	100
	<b>Total Other Liabilities</b>	<b>120</b>	<b>100</b>
<b>6</b>	<b>SHARE CAPITAL</b>	<b>27 February 2026 EUR</b>	<b>27 February 2025 EUR</b>
	Issued and called-up – presented as equity (1 ordinary shares of €1)	2	2
		<b>2</b>	<b>2</b>
<b>7</b>	<b>RELATED PARTIES</b>		
	The Company is availing of the exemption available under FRS 101 from disclosing transactions entered into between two or more members of a group, provided that any subsidiary party to the transaction is wholly owned by such a member.		
<b>8</b>	<b>SUBSEQUENT EVENTS</b>		
	There have been no significant events affecting the Company since the financial period-end.		
<b>9</b>	<b>OWNERSHIP OF THE COMPANY</b>		
	Declan Kelly & Mike Jones.		
<b>10</b>	<b>COMMITMENTS AND CONTINGENCIES</b>		
	There have been no capital commitments as at 27 February 2026.		
	There were no contingent liabilities at 27 February 2026. Contingent liabilities are assessed continually to determine whether transfers of economic benefits have become probable. Where future transfers of economic benefits change from previously disclosed contingent liabilities, provisions are recognised in the year in which the changes in probability occur.		
<b>11</b>	<b>APPROVAL OF FINANCIAL STATEMENTS</b>		
	The financial statements were approved and authorised by the board of directors on 27 February 2026.		